

Exhibit R

Printed for: Marvis.James

Dept: Credit

11/12/02 08:36 AM

From: Marvis.James@STC001
To: ROOK321@aol.com
Cc: Rich.Cocos, Steven.Waugh
Sent: 11/12/02 at 8:36am
Subject: RE:(no subject)

Thanks for the information....we will look forward to receipt of your e-mail and Fed X package and will communicate back to you regarding the status of your account following the review of all information.....

Marvis James
Manager, Dealer Financial Accounts
(616) 247-2102 (phone)
(616) 246-4989 (fax)
MJJames@steelcase.com

<----- Forwarded letter follows----->
Date: 11/11/02 at 5:36pm
To: MJAMES
From: ROOK321@aol.com
Subject: (no subject)

I'll e-mail u the total tomorrow on the past due amount we will FedEx to you along with the invoices we found wrong.